Stop: 334-D ATLANTA, GA 30308-3539

Date: February 10, 2011

JOHN S. DALIS U.S. BANKRUPTCY COURT 125 BULL STREET ROOM 212 SAVANNAH, GA 31401

Debtor: SEA ISLAND RESORT RESIDENCES LLC.

Bankruptcy Filed August 10, 2010

This is to certify that the records of the Internal Revenue Service reflect that the taxpayer was not liable for the amount shown on the Proof of Claim filed on behalf of the Internal Revenue Service on 10/20/2010 and the claim is no longer in force and effect.

If you have any questions, our contact information is shown above. Thank you for your cooperation.

Bankruptcy Specialist

CC: SEA ISLAND RESORT RESIDENCES LLC. ROBERT M CUNNINGHAM

11 10-21037-JSD **Person to Contact:** GLORIA RAYFORD **Contact Telephone Number:** (404) 338-8153 **Employee Fax Number:**

Chapter and Case Number:

(404) 338-8073

Employee Identification Number:

0244733

Claim # 1 \$3600,00